

Higher Education Tax Institute

Remote Work: Help Your College Or University Turn Challenges Into Opportunities

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Opportunity is missed by most people because it is dressed in overalls and looks like work – Thomas A. Edison

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REMOTE VS. HYBRID WORKERS

If we could first know where we are, and whither we are tending, we could then better judge what to do, and how to do it – Abraham Lincoln



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Definitions

- **Office Worker**

- Job description or employer policy requires physical presence at employer location; work from home not permitted or only infrequently. Describes many workers pre-pandemic.

- **Hybrid Worker**

- Works at an employer-provided location on a regular basis.
 - 1 – 3 days per week? Week at work followed by week at home?
- May have an office/cubicle or time in semi-shared space.
- May have designated attendance obligations (Management? Training? Hands-on work?)
- Might be able to decide when to come in and when to work at home.
- Should be addressed in a company policy and documented in a flexible work arrangement that is approved by manager..



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Definitions

- **Remote Worker**

- Job does not require any employer-location. attendance, or very infrequent (count # of days).
- Works at “home” (not in an employer-provided space) for a significant majority of workdays.
- No designated workspace at employer location.
- Employer must know, agree to, and document location of “home” for work.
- Employer decides whether to allow remote workers in certain cities/states/countries (compliance, risk, optics).
- With approval, hybrid worker may request to become fully remote worker

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Determining Employee Designation

- Definitions matter because taxes and employer obligations are different for remote and hybrid workers.
- How to calculate days in the office for remote vs hybrid:
 - Do we count business travel days (travel to client locations)?
 - Do we count travel to other offices of the employer? What if an employee has more than one “assigned” office?
 - What if an employer has two offices in a metropolitan area (DC and Tysons)?
 - What if employee has two homes (snowbird)?

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